

**Amendment No. 2 to SB2452**

**Cohen**  
**Signature of Sponsor**

**AMEND Senate Bill No. 2452\*****House Bill No. 2592**

By deleting all of the language after the enacting clause and by substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 3-17-103(a)(1), is amended by deleting subdivision (C) in its entirety and by substituting instead the following language:

(C) By December 31, 2006, and by December 31 in subsequent years, for subsequent annual event periods;

SECTION 2. Tennessee Code Annotated, Section 3-17-103(a)(1), is amended by adding the following language as a new subdivision:

(E) Notwithstanding any provision of this chapter to the contrary, by April 14, 2006, for the annual event period beginning July 1, 2006, and ending on June 30, 2007.

SECTION 3. Tennessee Code Annotated, Section 3-17-103(f)(1), is amended by deleting subdivision (B) in its entirety and by substituting instead the following language:

(B) By April 14, 2006, for the annual event period beginning July 1, 2006, and ending on June 30, 2007; and

(C) By December 31, 2006, and by December 31 in subsequent years, for subsequent annual event periods.

SECTION 4. Tennessee Code Annotated, Section 3-17-104(a), is amended by deleting the language "For subsequent annual event periods, such applications shall be submitted from July 1 through October 31 in any subsequent year." and by substituting instead the language "Except as provided in §3-17-103, for subsequent annual event

periods, such applications shall be submitted from July 1 through December 31 in any subsequent year."

SECTION 5. Tennessee Code Annotated, Section 3-17-104(a), is further amended by deleting subdivision (8) in its entirety and by substituting instead the following:

(8)

(A) For annual event applications submitted prior to November 1, 2004:

(i) A copy of the 501(c)(3) organization's last five (5) annual reports filed with the internal revenue service, Form 990, 990-EZ, or 990-PF, and any attached schedules for the five-year period immediately preceding the annual event application; or

(ii) If such organization has not filed any such annual reports with the internal revenue service or has not filed five (5) consecutive annual reports for the five-year period immediately preceding the annual event application, an affidavit from the 501(c)(3) organization's chair, president or chief administrative officer affirming that the organization has not filed any annual reports or has not filed five (5) consecutive annual reports and shall begin to file annual reports as required by the provisions of this chapter. In addition, any such organization shall submit copies of any annual reports filed with the internal revenue service within the five-year period preceding the application;

(B) For annual event applications submitted between July 1, 2005, and June 30, 2006:

(i) A copy of the 501(c)(3) organization's last five (5) annual reports filed with the internal revenue service, Form 990, 990-EZ, or 990-PF, and any attached schedules for the five-year period immediately preceding the annual event application; or

(ii) If such organization has not filed five (5) consecutive annual reports for the five-year period immediately preceding the annual event application, a copy of the 501(c)(3) organization's annual report filed with the internal revenue service, Form 990, 990-EZ, or 990-PF, for the preceding year and any attached schedules and copies of any other annual reports filed with the internal revenue service within the five-year period preceding the application;

(C) For annual event applications submitted on and after July 1, 2006,

(i) A copy of the 501(c)(3) organization's last annual report filed with the internal revenue service, Form 990, 990-EZ, or 990-PF, and any attached schedules for the organization's tax year ending immediately preceding the annual event application; or

(ii) If such organization has not filed an annual report with the internal revenue service for the organization's tax year ending immediately preceding the annual event application, an affidavit from the 501(c)(3) organization's chair, president or chief administrative officer affirming that the organization has not filed an annual report and shall begin to file annual reports as required by the provisions of this chapter; provided that an organization

may submit an affidavit under this subdivision (C)(ii) in lieu of the requirements of subdivision (C)(i) only one (1) time.

In addition to the requirements of this subdivision (8)(C), the secretary may request copies of the 501(c)(3) organization's last five (5) annual reports filed with the internal revenue service, Form 990, 990-EZ, or 990-PF, and any attached schedules for the five-year period immediately preceding the annual event application. An organization shall submit to the secretary any documents requested pursuant to this subdivision if such documents are available and, if such documents are not available, such organization shall submit an affidavit from the 501(c)(3) organization's chair, president or chief administrative officer affirming that such documents are unavailable and stating the reason for such documents unavailability.

SECTION 6. Tennessee Code Annotated, Section 3-17-104(c), is amended by deleting subdivision (3) in its entirety and by substituting instead the following language:

(3) Annual event application fees are nonrefundable; provided that an organization that filed an annual event application and paid the appropriate application fee prior to July 1, 2005, but failed to qualify for inclusion on an omnibus list due to the fact that such organization had not sought formal recognition of 501(c)(3) status with the internal revenue service shall be issued a credit for filing one (1) annual event application to be used by December 31, 2008, and after such organization files the appropriate documentation with the internal revenue service and otherwise complies with the provisions of this part.

SECTION 7. Tennessee Code Annotated, Section 3-17-105(d)(2)(B), is amended by deleting the language "and prior to November 1 in any subsequent year"

and by substituting instead the language "and prior to January 1 in any subsequent year".

SECTION 8. Tennessee Code Annotated, Section 3-17-103(b), is amended by adding the following language as a new subdivision:

(4) In addition to the omnibus list transferred to the clerk of the senate and the clerk of the house by March 1, 2006, the secretary shall transfer an additional omnibus list listing any organizations approved pursuant to §§3-17-103(a)(1)(E) and 3-17-103(f) for the annual event period beginning July 1, 2006, and ending June 30, 2007. The list shall be transferred in a manner consistent with § 3-17-103(b)(1) on or before April 21, 2006.

SECTION 9. Notwithstanding any provision of title 3, chapter 17, part 1 to the contrary, the secretary shall allow an organization that has timely filed an annual event application prior to November 1, 2005, for the annual event period beginning on July 1, 2006, and ending on June 30, 2007, to submit a date change for an annual event no later than twelve o'clock (12:00) noon central daylight time (CDT) on April 14, 2006. If such organization is otherwise qualified to conduct an annual event, the name of the organization and such revised date shall be included with the additional omnibus list transmitted to the general assembly in accordance with Section 8 of this act; provided that nothing in this Section 9 shall be construed as allowing any organization to conduct more than one (1) annual event during any annual event period.

SECTION 10. Notwithstanding any provision of law to the contrary, a 501(c)(3) organization seeking to operate an annual event for the annual event period beginning July 1, 2005, and ending June 30, 2006, shall file an annual event application with the secretary prior to twelve o'clock (12:00) noon central standard time (CST) on March 17, 2006. The secretary shall review all annual event applications timely submitted in a manner consistent with the provisions of Title 3, Chapter 17, Part 1. The secretary shall

transmit an omnibus list of qualified applicants under this Section 10 to the clerk of the senate and the clerk of the house of representatives on or before March 20, 2006, in a manner consistent with Title 3, Chapter 17, Part 1; provided that nothing in this Section 10 shall be construed as allowing any organization to conduct more than one (1) annual event during any annual event period. Any annual event authorized pursuant to this act shall be conducted in accordance with Title 3, Chapter 17, Part 1.

SECTION 11. This act shall take effect upon becoming a law, the public welfare requiring it.